WHO MUST HAVE A PERMIT

If you sell taxable merchandise or provide a taxable service in California, such as renting merchandise or fabrication labor, you must have a seller's permit. Wholesalers as well as retailers must have a separate permit for each place of business.

This application includes information you need to obtain a permit as well as a brief description of your rights and responsibilities once the permit is obtained.

If you have specific questions about information contained in this application, please contact any Board of Equalization office listed on the back of this page.

HOW TO OBTAIN A PERMIT

To obtain a seller's permit, you must complete the attached application. Directions for completing the application follow.

- Type or print neatly in ink. The application is organized into sections. To help us issue your permit quickly and accurately, be sure the information you include in each section is correct and legible. Your application will become a part of your permanent file with us, and the information you include on your application except for your name, business name and address, permit number, and status (active or closed out) is confidential and may not be furnished to the public.
- 2. Complete only the unshaded portions of both sides of the application.
- Be sure to indicate the type of ownership of your business. If you check Partnership, please include a copy of the partnership agreement with your application. If you do not supply the necessary documents, your permit may be delayed.
- 4. Be sure the Section I and Section IV information is completed and signed. The application should be signed in the Certification Section IV by the owner, or in the case of a partnership each partner should sign.
- 5. Return the completed application to the Board office closest to your business. (Locations, mailing addresses, and telephone numbers of Board offices may be found on the back of this page.) Once your application is reviewed and found in order, you will be issued a permit without charge. In addition, copies of pertinent regulations, forms, and returns will be sent to you. Depending on the type of business and conditions surrounding ownership, you may be

required to post a security deposit.

6. Photocopies of your social security card and driver's license are required to ensure the accuracy of the information provided and to protect you against fraudulent use of your identification numbers. Should your social security card not be readily available, copies of other documents with your social security number on them such as employer paycheck stubs, preprinted income tax labels, or withholding statements (W-2 forms) are suitable alternatives.

YOUR RIGHTS AND RESPONSIBILITIES AS A SELLER

When you obtain a seller's permit, you acquire valuable rights and privileges as well as responsibilities.

- You may purchase property for resale without paying tax. By providing the vendor with a completed resale certificate, you are not required to pay sales tax on tangible personal property you purchase for resale. However, you should not use a resale certificate if you intend to use the property prior to or instead of selling it. If you intend to use the property, you must pay sales tax.
- You must keep records. You must keep adequate records in order to substantiate your sales, deductions reported on your returns, and any purchases you have made for your business. Records must be kept for four years.
- You must file returns. Returns must be filed on or before the last day of the month following your reporting period. You must file your return even if you did not sell any merchandise.
- You must pay taxes. As a seller, you must pay taxes on gross receipts from retail sales. However, you are allowed by law to be reimbursed by collecting the tax from your customers.
- You must notify the Board if you move, change ownership of, or sell your business. Your permit is valid only at the address and for the type of ownership specified on the permit. You should notify the Board of any change in ownership. Failure to do so could result in your being held liable for the successor's operations. In addition, you should notify the Board immediately if you discontinue your business. Your notification will help us to close your account and return any security you may have on deposit.
- You must provide your social security number. See the notice (BOE-324-A) included in this application package regarding the disclosure of your social security number.

CALIFORNIA STATE BOARD OF EQUALIZATION OFFICES

BOARD MEMBERS				
DISTRICT	MEMBER	OFFICE ADDRESS	AREA CODE	TELEPHONE NUMBER
First	Johan Klehs	22320 Foothill Boulevard, Suite 300, Hayward, 94541	510	247-2125
Second	Dean F. Andal	7540 Shoreline Drive, Suite D, Stockton, 95219	209	473-6579
Third	Ernest J. Dronenburg, Jr.	110 West C Street, Suite 1709, San Diego, 92101-3966	619	237-7844
Fourth	John Chiang (Acting)	15350 Sherman Way, Suite 110, Van Nuys, 91406	818	901-5733
Executive Director	E. L. Sorensen, Jr.	450 N Street, PO Box 942879, Sacramento, 94279-0001	916	445-6464

FOR GENERAL TAX INFORMATION CALL 1-800-400-7115

^{*} For account specific information contact your local office

SACRAMENTO HEADQUARTERS BUSINESS TAXES FIELD OFFICES	450 N Street, PO Box 942879, Sacramento 94279-0001	916	445-6464
CALIFORNIA CITIES	OFFICE ADDRESS	AREA CODE	TELEPHONE NUMBER
Bakersfield	1800 30th Street, Suite 380, PO Box 1728, 93302-1728	805	395-2880
City of Industry	12820 Crossroads Parkway, PO Box 90818, 91715-0818	562	908-5280
Concord	1001 Galaxy Way, Suite 212, 94520 (PO Box 5965, Concord, 94524)	510	687-6962
Culver City	5901 Green Valley Circle, PO Box 3652, 90231-3652	310	342-1000
El Centro	1550 W. Main Street, 92243-2832	760	352-3431
Eureka	134 D Street, Suite 301, PO Box 4884, 95502-4884 (hours 8-12 & 1-5 M-F)	707	445-6500
Fresno	5070 N. Sixth Street, Suite 110, PO Box 28580, 93729-8580	209	248-4219
Laguna Hills	23141 Moulton Parkway, Suite 100, PO Box 30890, 92654-0890	714	461-5711
Norwalk	12440 E. Imperial Highway, PO Box 409, 90651-0409	562	466-1694
Oakland	2101 Webster Street, Suite 200, No. 46, 94612-3027	510	286-0347
Rancho Mirage	42-700 Bob Hope Drive, Suite 301, 92270-4473	760	346-8096
Redding	391 Hemstead Drive, PO Box 492529, 96049-2529	916	224-4729
Riverside	3737 Main Street, Suite 1000, 92501-3395	909	680-6400
Sacramento	9823 Old Winery Place, Suite 1, 95827-1731	916	255-3350
Salinas	21 West Laurel Drive, Suite 79, 93906-3485	408	443-3008
San Diego	1350 Front Street, Rm 5047, 92101-3612	619	525-4526
San Francisco	50 Fremont Street, Suite 1400, 94105-2234	415	396-9800
San Jose	250 South Second Street, 95113-2706	408	277-1231
San Marcos	334 Via Vera Cruz, Suite 107, 92069-2637	760	744-1330
Santa Ana	28 Civic Center Plaza, Rm 239, PO Box 12040, 92712-2040	714	558-4059
Santa Rosa	50 D Street, Rm 215, PO Box 730, 95402-0730	707	576-2100
Stockton	31 East Channel Street, Rm 264, PO Box 1890, 95201-1890	209	948-7720
Suisun City	333 Sunset Avenue, Suite 330, 94585	707	428-2041
Torrance	680 W. Knox Street, PO Box T, 90508-0270	310	516-4300
Van Nuys	15350 Sherman Way, Suite 250, 91406 (PO Box 7735, Van Nuys, 91409-7735)	818	904-2300
Ventura	4820 McGrath Street, Suite 260, Ventura, 93003-7778	805	677-2700
OUT-OF-STATE FIELD OFFICES			
Sacramento	450 N Street, PO Box 188268, 95818-0268	916	322-2010
Chicago, Illinois	120 N. La Salle, Suite 1602, 60602	312	201-5300
New York, N.Y.	675 Third Avenue, Rm 520, 10017-4015	212	697-4680
Houston, Texas	1155 Dairy Ashford, Suite 550, 77079-3021	713	531-3450

TDD INFORMATION

California Relay Telephone Service for the Deaf and Hearing Impaired - From TDD telephones dial 1-800-735-2929. From voice operated telephones 1-800-735-2922.

APPLICATION FOR SELLER'S PERMIT AND REGISTRATION AS A RETAILER (INDIVIDUALS/PARTNERS)

SECTION I: OWNERSHIP INFORMATION			FOR BOARD USE ONLY								
PLEASE CHECK TYPE OF OWNERSHIP (use additional sheet to include information about additional co-owners or partners)					TAX	(OFFICE		NUI	MBER	
Sole Owner	□	N// 0	Photocopy of		S						
☐ Sole Owner☐ Husband/Wife Co-ownership☐ Partnership (If partnership enter Federal		Social Security Card	BUSINESS	CODE			AREA CODE				
Employer Indentification Number (FEIN) numbers)		is required See instruction nu		PREPARER	₹			VERIFICATION		Othor	
		OWNER OR PAR	RTNER				CO.	OWNER	│	DL DL	
2. FULL NAME (first, middle, last)		OMER OR FA					- 00	OWNER	OK I AKTINE		
3. RESIDENCE ADDRESS (enter full address											
including zip code)											
4. RESIDENCE TELEPHONE NO.	()				()						
5. SOCIAL SECURITY NO.											
6. DRIVER'S LICENSE NO. & DATE OF BIRTH											
7. PRESENT/PAST EMPLOYER											
(enter full address including zip code & telephone no.)											
8. NAME, ADDRESS & TELEPHONE NO. OF	1.				1.						
TWO PERSONAL REFERENCES	2.				2.						
9. SPOUSE'S NAME											
10. SPOUSE'S SOCIAL SECURITY NO.											
11. SPOUSE'S DRIVER'S LICENSE NO. & DATE OF BIRTH											
12. SIGNATURE											
SECTION II: BUSIN	ESS INFOR	MATION									
1. BUSINESS NAME		-							BUSINESS TEL	EPHONE	
									()		
2. BUSINESS ADDRESS (do I	not list P.O. Box	or mailing service)	CITY						STATE	ZIP CODE	
3. MAILING ADDRESS (if diffe	erent from No. 2	above)	CITY						STATE	ZIP CODE	
4. DATE YOU WILL BEGIN SA	LES (month, day	v & year)	5. DAYS & HOURS	SUNDA	MONDA	Y TU	ESDAY	WEDNESD	AY THURSDAY	FRIDAY	SATURDAY
6. TYPE OF BUSINESS (chec	ek one)		OF OPERATION				CHECK	ONE			
		lfg. ☐ Repair ☐ S	Service Con	struction	n Contrac			ıll Time	☐ Part Tim	ne 🗆 N	/lail Order
7. TYPE OF ITEMS SOLD		д. 🗀 тора 🗀 с	<u> </u>	ou douo.	· Commun	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				<u> </u>	
8. ARE YOU						F	ORMER	R OWNER'S	NAME		
☐ Starting a new business? ☐ Adding/dropping partner? ☐ Other?											
☐ Buying a business? (indicate name & account number in area at right)				1	ACCOUN	IT NUMBER					
9. PURCHASE PRICE		10. VALUE OF FIXTURES &	EQUIPMENT 1	1. NUMBER	OF SELLIN	G LOCA	TIONS (if 2 or more	attach list of a	II locations	;)
\$ 12. IF AN ESCROW COMPAN	IY IS REQUESTIN	\$ G A TAX CLEARANCE ON YO	UR BEHALF, PLEASE L	IST THEIR	NAME, ADD	RESS, T	ELEPHO	ONE NUMBE	R AND THE ESC	ROW NUME	BER
13. IF ALCOHOLIC BEVERAG	ES ARE SOLD, PL	LEASE LIST YOUR ALCOHOLI	C BEVERAGE CONTRO	OL LICENSE	: NO. AND T	YPE					

14. NAME, AL	DDRESS & TELEPHONE	NUMBER OF	ACCOUNTANT/BC	OOKKEEP	PER							
15. NAME, AD	DDRESS & TELEPHONE	NUMBER OF	BUSINESS LANDL	LORD								
16. NAME & L	LOCATION OF BANK OR	OTHER FINA	NCIAL INSTITUTIO	ON (Note	whether business	or p	ersonal)		CHECKII	NG AND SAVI	NGS ACCOUNT I	NUMBER
17. NAME & A	ADDRESS OF MAJOR SU	JPPLIERS							PRODUC	CTS PURCHAS	SED	
18. OTHER A	CCOUNT NUMBERS ISS	SUED TO YOU	BY THE BOARD									
SECTION	N III: INCOME AI	ND EXPE	NSES									
1. PROJEC	TED MONTHLY	2. PRO	JECTED MONT	HLY		3	3. INFORMATION CONCE (EDD)	RNING EM	IPLOYMI	ENT DEVEL	OPMENT DEP	ARTMENT
BUSINES	SS EXPENSES	SAL	ES			á	a. Are you registered with	EDD?			Yes	☐ No
RENT	\$	_ TOTAL	GROSS SALES	\$		_ k	o. If no, will your payroll ex				Yes	☐ No
PAYROLL	\$	_ NON-T	AXABLE	\$		_	If yes, you must make a Number of employees					
MISC.	\$	_ TAXAB	BLE	\$		_	See pamphlet DE 44, "Co. I have already received			Guide."		
TOTAL	\$	_ TAX		\$		_ '	"California Employer's G		<i>7</i> ⊏ 44 ,		Yes	☐ No
SECTION	N IV: CERTIFICA	ATION										
							tified to be correct to					, , ,
SIGNATURE		wno is at	TITLE	a to sig	ın tnıs appıl		ion. (If spouse co-ow NATURE	nersnip t	ootn sig	TITLE	nust appear	below.)
NAME (troo	d or printed)				NAME (typed or	nrin	tod)			DATE		
	и от ритеи)				NAME (typed of	ріііі	leu)			DATE		
							USE ONLY Taxpayer					
REPORTING	BASIS			□в	T_8		☐ DE-44	REGULAT	IONS			
	SECURITY I	REVIEW			OE-324A							
					T-400Y		□ O ITILIX					
□ BT-598 \$			□ BT-467				PAMPHLE	TS				
BY BT-1009					T-519							
					T-1241C							
APPROVED E	BY				EG. 1668							
REMOTE INP	PUT DATE							RETURNS				
BY				⊢∐RI	EG. 1698							
				R	EG. 1700							
Perm	nit Issued Date_											

APPLICATION FOR SELLER'S PERMIT AND REGISTRATION AS A RETAILER (INDIVIDUALS/PARTNERS)

SECTION I: OWNERSHIP INFORMATION			FOR BOAR	D USE ONL	-Υ
 PLEASE CHECK TYPE OF OWNERSHIP (use additional sheet to inclico-owners or partners) 		¬	OFFICE A R	NUM	ABER
Sole Owner	-	S BUSINESS CODE	SAN	AREA CODE	C
Partnership (If partnership enter Federal Employer Indentification Number (FEIN) numbers	Social Security Card is required See instruction number 6			VERIFICATION SSN	v:
OWNER OR P	ARTNER		CO-OWNER	OR PARTNE	R
2. FULL NAME (first, middle, last) John Albert	Dæ				
3. RESIDENCE ADDRESS (enter full address including zip code)	5t.				
4. RESIDENCE TELEPHONE NO. (111) 222-6666	12275	()			
5. SOCIAL SECURITY NO. 123-45-678	_				
6. DRIVER'S LICENSE NO. 8. DATE OF BIRTH C1234567	0//01/74				1
7. PRESENT/PAST ABC GOLF	(101) 456-7890		<u> </u>		
(enter full address including zip code & telephone no.) 123 Center St., H	eat, CA 67890			 	
8. NAME, ADDRESS & TELEPHONE NO. OF TWO PERSONAL REFERENCES 1. 3/5/Mapto Dr. He was a superior of the control	(101) 777-9999	1.			
9. SPOUSE'S NAME SUC B. DOES					
10. SPOUSE'S SOCIAL 987-65-4321		_			
11 SPOUSE'S DRIVER'S LICENSE NO. & DATE OF BIRTH	02/01/74				
12. SIGNATURE WWW. W. D.	e				
SECTION II: BUSINESS INFORMATION				·	
1. BUSINESS NAME DOE'S GOLF CO	nter	Water tree or		BUSINESS TEL	EPHONE 23-9999
2. BUSINESS ADDRESS (do not list P.O. Box or mailing service) 456 Mayn St. #2	Show			STATE	12345
3. MAILING ADDRESS (if different from No. 2 above)	CITY			STATE	ZIP CODE
4. DATE YOU WILL BEGIN SALES (month, day & year)	5. DAYS & HOURS SUN OF OPERATION	IDAY MONDAY T	UESDAY WEDNES		FRIDAY SATURDAY 10-4
6. TYPE OF BUSINESS (check one) Retail Wholesale Mfg. Repair 7. TYPE OF ITEMS SOLD	Service Construc	tion Contractor	CHECK ONE ☐ Full Time	☐ Part Tir	me
B. ARE YOU equipment an	d Supplies		FORMER OWNER'S	S NAME	
Starting a new business? Adding/dropping	g partner? Other? _		ACCOLUNTATIONS	D	
☐ Buying a business? (indicate name & account	number in area at right)		ACCOUNT NUMBE	н	
9. PURCHASE PRICE 10. VALUE OF FIXTURE	ES & EQUIPMENT 11. NUM	BER OF SELLING LOC	CATIONS (if 2 or mo	re attach list of	all locations)
\$ 12. IF AN ESCROW COMPANY IS REQUESTING A TAX CLEARANCE OF	YOUR BEHALF, PLEASE LIST TH	EIR NAME, ADDRESS	, TELEPHONE NUME	BER AND THE ES	CROW NUMBER
13. IF ALCOHOLIC BEVERAGES ARE SOLD, PLEASE LIST YOUR ALCOH	HOLIC BEVERAGE CONTROL LICI	ENSE NO. AND TYPE			

14. NAME, ADDRESS & TELEPHONE NUMBER OF A	CCOUNTANT/BOOKKEEPER			
	189 mam St. #1	Snaw, a		1) 012-3456
16. NAME & LOCATION OF BANK OR OTHER FINAN	CIAL INSTITUTION (Note whether business OF Show	or personal) Snaw; G	A	ING AND SAVINGS ACCOUNT NUMBER
Business Union B	bank of USA	Show, CA	7	10905430
17. NAME & ADDRESS OF MAJOR SUPPLIERS C	lubs, 500 Dou	glas, Snow	LA GO	cts purchased OF CUBS
Wholesale Golf Su	lubs, 500 Dou upply, 1500 Gra	nt Ave., Snow	w, CA GO	Ifing Equipment
18. OTHER ACCOUNT NUMBERS ISSUED TO YOU	BY THE BOARD			
SECTION III: INCOME AND EXPEN	NSES			
1. PROJECTED MONTHLY 2. PROJECTED MONTHLY SALE	JECTED MONTHLY	INFORMATION CON (EDD) Are you registered w		TENT DEVELOPMENT DEPARTMENT
RENT \$ 1,000 TOTAL O	GROSS SALES \$ 10,000	b. If no, will your payroll	exceed \$100 per qua	
PAYROLL \$NON-TA	10	Number of employee		
MISC. \$ 2,500 TAXABI	.e \$ 10,000	c. I have already receiv	ed pamphlet DE 44,	
TOTAL \$ 3,500 TAX	\$	"California Employer"	s Guide."	Yes No
SECTION IV: CERTIFICATION				
belief of the undersigned who is du	s contained herein are hereby ly authorized to sign this appli			
PIGNATURE DOC	TITLE	SIGNATURE		TITLE
NAME (typed or printed) John A. Doe	NAME (typed or	printed)		DATE 02/21/97
		RD USE ONLY d to Taxpayer		
REPORTING BASIS	□BT-8	□DE-44	REGULATIONS	
SECURITY REVIEW	⊠ BOE-324A	OTHER		
□ BT-598 \$	☐ BT-400Y			
☐ BT-1009	□ BT-467		PAMPHLETS	
BY	□BT-519			
APPROVED BY	□BT-1241C	-		
REMOTE INPUT DATE	☐ REG. 1668		RETURNS	
	☐ REG. 1698			
BY	☐ REG. 1700	-		

NOTICE TO INDIVIDUALS REGARDING INFORMATION FURNISHED TO THE BOARD OF EQUALIZATION

The Information Practices Act of 1977 and the Federal Privacy Act requires this agency to provide the following notice to individuals who are asked by the State Board of Equalization (Board) to supply information, including the disclosure of the individual's social security account number.

Individuals applying for permits, certificates, or licenses, or filing tax returns, statements, or other forms prescribed by this agency, are required to include their social security numbers for proper identification. [See Title 42 United States Code §405(c)(2)(C)(i)]. It is mandatory to furnish all the appropriate information requested by applications for registration, applications for permits or licenses, tax returns and other related data. Failure to provide all of the required information requested by an application for a permit or license could result in your not being issued a permit or license. In addition, the law provides penalties for failure to file a return, failure to furnish specific information required, failure to supply information required by law or regulations, or for furnishing fraudulent information.

Provisions contained in the following laws require persons meeting certain requirements to file applications for registration, applications for permits or licenses, and tax returns or reports in such form as prescribed by the State Board of Equalization: Alcoholic Beverage Tax, Sections¹ 32001-32556; Childhood Lead Poisoning Prevention Fee, Sections 43001-43651, Health & Safety Code, Section 372.7; Cigarette and Tobacco Products Tax, Sections 30001-30481; Diesel Fuel Tax, Sections 60001-60709; Emergency Telephone Users Surcharge, Sections 41001-41176; Energy Resources Surcharge, Sections 40001-40216; Hazardous Spill Prevention Fee, Sections 43800-43810, 55001-55381; Hazardous Substances Tax, Sections 43001-43651; Integrated Waste Management Fee, Sections 45001-45984; International Fuel Tax Agreement, Sections 9401-9433; Motor Vehicle Fuel License Tax, Sections 7301-8405; Occupational Lead Poisoning Prevention Fee, Sections 43001-43651, Health & Safety Code, Section 429.14; Oil Recycling Fee, Sections 55001-55381, Public Resources Code, Section 48650.2; Oil Spill Response, Prevention, and Administration Fees, Sections 46001-46751; Publicly Owned Property, Sections 1840-1841; Sales and Use Tax, Sections 6001-7279.6; State Assessed Property, Sections 721-868, 1901-1903, 4876-4880, 5011-5014; Tax on Insurers, Sections 12001-13170; Timber Yield Tax, Sections 38101-38908; Tire Recycling Fee, Sections 55001-55381, Public Resources Code Section 42882; Underground Storage Tank Maintenance Fee, Sections 50101-50161; Use Fuel Tax, Sections 8601-9355.

The principal purpose for which the requested information will be used is to administer the laws identified in the preceding paragraph. This includes the determination and collection of the correct amount of tax. Information you furnish to the Board may be used for the purpose of collecting any outstanding tax liability.

As authorized by law, information requested by an application for a permit or license could be disclosed to other agencies, including, but not limited to, the proper officials of the following: 1) United States governmental agencies: U.S. Attorney's Office; Bureau of Alcohol, Tobacco and Firearms; Depts. of Agriculture, Defense, Justice; Federal Bureau of Investigation; General Accounting Office; Internal Revenue Service; the Interstate Commerce Commission; 2) State of California governmental agencies and officials: Air Resources Board; Dept. of Alcoholic Beverage Control; Auctioneer Commission; Employment Development Department; Energy Commission; Exposition and Fairs; Food & Agriculture; Board of Forestry; Forest Products Commission; Franchise Tax Board; Dept. of Health Services; Highway Patrol; Dept. of Housing & Community Development; California Parent Locator Service; 3) State agencies outside of California for tax enforcement purposes; and 4) city attorneys and city prosecutors; county district attorneys, sheriff departments.

As an individual, you have the right to access personal information about you in records maintained by the State Board of Equalization. Please contact your local Board office listed in the white pages of your telephone directory for assistance. If the local Board office is unable to provide the information sought, you may also contact the Disclosure Office in Sacramento by telephone at (916) 445-2918. The Board officials responsible for maintaining this information, who can be contacted by telephone at (916) 445-6464, are: **Sales and Use Tax**, Deputy Director, Sales and Use Tax Department, 450 N Street, MIC:43, Sacramento, CA 95814; **Excise Taxes, Fuel Taxes and Environmental Fees,** Deputy Director, Special Taxes Department, 450 N Street, MIC:31, Sacramento, CA 95814; **Property Taxes,** Deputy Director, Property Taxes Department, 450 N Street, MIC:63, Sacramento, CA 95814.

¹All references are to the California Revenue and Taxation Code unless otherwise indicated.

OM:	Fold at dotted line and tape closed	PLACE STAMP HERE